(f) In regard to the recommendation of the Committee that the annual budget may be placed before both the Representative Assembly and the Legislative Council, Government have already announced the gracious decision of His Highness the Maharaja to permit the Legislative Council to vote on the budget and the Representative Assembly to move resolutions thereon.

20. In conclusion, Government take this opportunity of expressing their high sense of appreciation of the labours of Rajasabha Bhushana Diwan Bahadur K. P. Puttanna Chetty, C.I.E., Chairman, and the other non-official members of the Committee for their luminous survey of the financial position of the State and the great pains they have bestowed in passing under review the expenditure of every department of the State, in their endeavour to correlate sound finance with administrative efficiency. Their report has not only been helpful to Government in the matter of effecting economies in expenditure but has also served a larger purpose, *viz.*, the re-examination of the utility and efficiency of all Government activities from the standpoint of cost to the general tax-payer and also helped towards the formation of a correct public opinion on the true situation regarding the finances of the State.

K. MATTHAN,
Chief Secy. to Govt.

Education Cess.

READ—

Correspondence ending with letter No. 249—L. A. D., dated the 14th December 1922, from the Comptroller to Government regarding the account procedure to be adopted in the matter of the Education Cess collected in the Districts.

ORDER No. E. 4107-16—Edn. 31-22-17, DATED 2ND JANUARY 1923.

Government are pleased to direct that the appended rules of procedure be adopted for making the Education Cess levied in districts available to the Education Department. Forms of accounts to be maintained in the office of the Inspector-General of Education in the matter with instructions for their maintenance are also appended.

K. MATTHAN,
Chief Secy. to Govt.

ACCOUNT RULES OF PROCEDURE FOR TRANSFERRING THE EDUCATION CESS CREDITED IN THE DISTRICT FUNDS ACCOUNTS TO THE EDUCATION DEPARTMENT.

The Education Cess authorised by Government to be collected under Section 24 (c) of the Local Board and Village Panchayet Regulations, on all items of revenue on which Local Cess is now levied will be credited in the Treasury Accounts to "District Funds" and included in the Treasury Pass Book of the District Board noting it distinctly as "Education Cess" so that the District Board may know exactly what amount is credited monthly to the Cess. The District Treasury will send to the Inspector-General of Education on or before the 10th of each month a statement of the Education Cess credited in the previous month in all the treasuries in the District. The District Board will, on receipt of the Pass Book, credit this amount in its monthly account to a new head "Education Cess" to be opened under Debt Heads, so that the Plus and Minus Memorandum of Debt Head balances now appended to the District Fund Cash Account may also shew the receipt, expenditure and balance of the Cess. The President of the District Board will send to the Inspector-General of Education on or before the 20th of each month a plus and minus memo for the previous month shewing the opening balance, receipts, expenditure and the closing balance of the Cess in the District. This memo will be merely an extract of figures against the "Education Cess" in the plus and minus memo of Debt Head Balances appended to the District Fund Cash Account. The Inspector-General of Education will verify the monthly collection of the Cess shewn in the Treasury Statement with that entered in the Plus and Minus Memo received from the District Board, differences, if any, being got rectified in communication with the District Treasury or the District Board as may be necessary.

2. All charges of the Education Department including those debitable to the Education Cess will, as usual, be drawn on bills of the Education Department and paid by the treasuries. But a detailed bill, however, be prepared by the Inspector-General of Education at the end of each quarter for such charges disbursed as are debitable to

the Education Cess of each District and sent to the President of the District Board concerned. The President will, after satisfying himself that the expenditure billed for relates to his District, issue a crossed cheque in favor of the Treasury Officer for the amount of the bill. The amount of the cheque will be charged in the District Fund Accoun s to the Debt Head "Education Cess." The Treasury Officer will charge the amount of the cheque to "District Funds" in his monthly cash account and credit it to a new head to be opened for the purpose in the Treasury Cash Accounts. The Comptroller will take the credit as reduction of expenditure under '26 Education'. No charge other than that referred to above shall be debited to the Debt Head "Education Cess" in the District Board Accounts the payment also appearing as a change in the District Board Pass Book.

3. The Inspector-General will, for purposes of his departmental budget, ascertain from the Deputy Commissioners the amount of probable collection in the ensuing year in their Districts of Land Revenue and other items on which local cess is levied and compute from the figures received the amount of the Education Cess to be collected in the year. From the plus and minus memos, the Inspector General receives monthly from District Boards, the probable unspent balance of the cess at the end of each year can be made out. He can, with the information thus available, regulate the expenditure to be incurred from the cess in the ensuing year in the several Districts. The aggregate of probable outlay from the cess in the coming year in all the Districts may thus be ascertained and shewn by the Inspector-General as reduction of gross expenditure in his departmental budget sent to the Comptroller for the ensuing year.

FORMS FOR USE IN THE OFFICE OF THE INSPECTOR-GENERAL OF EDUCATION No. I.

Register of Education Cess for the District for

(*N. B.*—This is intended to show the receipts, expenditure and balance of the cess month after month for each district.)

NOTES.

Entries in this register will be made by the office of the Inspector General of Education from statements received from District Treasuries about the 10th of each month of the Education Cess credited in all the treasuries of the District during the previous month. About the 20th of each month, plus and minus memos of the Education Cess will be received from Presidents of District Boards. Credits to the fund in each district as posted in this register from the treasury statement will be verified with the amount shown as receipts in the Plus and Minus Memo of the District Board. The expenditure incurred as shown in the Plus and Minus Memo will be verified with the amount of bills sent to Presidents of Distrfict Boards for payment and then entered in this register as expenditure, bringing out the balance in the last column. This balance should agree with the closing balance shown in the Plus and Minus Memo. Differences, if any observed, will form the subject of correspondence and will be adjusted as early thereafter as possible.

District.

Account of recoveries of Education Cess, expenditure therefrom and the unspent balance.

Month	Particulars	Receipts	Payments	Balance

No. II.

Abstract of the Education Cess for the year.

(This is intended to show the figures for all districts and then the Provincial transaction.)

NOTES.

This abstract will be posted monthly from the entries made in the accounts of the Education Cess of each district. Totals will be entered in the last three columns. These

totals show the Education Cess credited in all the treasuries in the Province, the aggregate expenditure incurred in all the districts and the unspent balance of the cess in the Province at the end of the month.

Abstract of Education Cess collected in the several districts, expenditure incurred therefrom and the balance available, for the year 192 -2

Months	Bangalore District			Kolar District			Tumkur District			Mysore District			Total		
	Receipt	Expenditure	Balance	Receipt	Expenditure	Balance	Receipt	Expenditure	Balance	Receipt	Expenditure	Balance	Receipt	Expenditure	Balance
Balance on 1st July 1922															
July ...															
August ...															
September ...															
October ...															
November ...															
December ...															
January 1923															
February ...															
March ...															
April ...															
May ...															
June ...															
Total ...															

GENERAL SECRETARIAT.

Regulating the Work in the Department of Co-operation.

READ—

Government Order No. 6652-700—A. & E. 67-15-20, dated 15th May 1916, passing orders on the apportionment of work between the Registrar and Assistant Registrar of Co-operative Societies in Mysore.

2. Government Order No. 12180-6—I. & C. 66-17-53, dated 18th June 1918, sanctioning the re-organization of the Co-operative Department.

3. Government Order No. 6296-7 I & C. 8-18-112, dated 9th January 1919, revising the establishment of the Registrar of Co-operative Societies in Mysore.

4. Government Order No. L. 1534—C. S. 16-22-1, dated 12th August 1922, reviewing the Note of Inspection of the Office of the Registrar of Co-operative Societies by the Efficiency Auditor.

5. Government Order No. L. 2119-80—C. S. 21-22-1, dated 6th September 1922, passing orders regarding retrenchments in the Department of Co-operation.

ORDER No. L. 4769-73—C. S. 37-22-2, DATED 3RD—6TH JANUARY 1923.

Government have had under consideration for some time past the question of improving the organization and working of the Co-operative Department. The scale of superior staff of the Department as it now stands was fixed in Government Order No. 12180-6—I. & C. 66-17-53 of the 18th June 1918, when the total number of Co-operative Societies in the State was 1,097. Since then the number of societies has increased to 1,522, and is too large for the existing staff to exercise adequate supervision. The control of the Department over these institutions has consequently become lax. Representations have been made to Government that there is inordinate delay in the disposal of suits filed by the Co-operative Societies as well as in the execution of decrees passed in such suits and that in consequence the stability of many societies is seriously affected. As many as 304 societies, or about one-fifth of the total number, are reported, to be in a languishing condition. Having examined the work of the Department in detail Government consider that in order to remedy these and other defects that have come to their notice, it is necessary to strengthen the controlling staff, to revise the charges of the subordinate executive and to prescribe definite plan to regulate the work of the Department.

2. *Gazetted Staff of the Department.*—Excluding the recently appointed Probationer, there are at present three Gazetted subordinates in the Department, *viz.*, two Assistant Registrars and a Personal Assistant to the Registrar. The two Assistant Registrars are in charge of the Mysore and the Shimoga Divisions, the former comprising the districts of Mysore, Bangalore and Hassan and the latter the remaining districts excepting Kolar, the Registrar